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| **6th Conference on Current Research in Taxation**  Bonn, Germany, July 4th - July 5th 2016  Co-organized by |

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| **European Institute for  Advanced Studies in Management** | **Münster School of Business and Economics  Institute of Accounting and Taxation** |

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| Monday, July 4th 2016  Congress Venue: University Club Bonn, Konviktstraße 9, 53113 Bonn, Germany, Phone: +49-228-72960 | |
| 09:00 am - 09.05 am | Welcome Adress  Christoph Watrin, University of Münster |
| 09:05 am - 10:35 am | Keynote Speech:  **Is the Scholes-Wolfson Framework still relevant?**  Terry Shevlin, The University of California-Irvine |
| 10.35 am -  11.00 am | Coffee Break |
| 11.00 am -  1.00 pm | Session 1 (Room: Wolfgang-Paul-Saal)  **Tax Avoidance, Managers, Ownership**  Chair: Petya Platikanova  **What does an executive stock disposition tell us? A comparison of stock sales, charitable donations, and family gifts**  Presenter: Ryan G. Huston  Authors: Jennifer L. Brown, Arizona State University  Ryan G. Huston, Arizona State University  Brian S. Wenzel, Arizona State University  Discussant: Jaron Wilde  **Quasi-indexer ownership and corporate tax-planning**  Presenter: Terry Shevlin  Authors: Shuping Chen, University of Texas at Austin  Ying Huang, University of Texas at Austin  Ningzhong Li, University of Texas at Dallas  Terry Shevlin, University of California, Irving  Discussant: Ken Klassen  **Does Tax Management play a role in sustaining a competitive advantage?**  Presenter: Robert F. Gary  Authors: Robert F. Gary, University of New Mexico  Sanjay Gupta, Michigan State University  William D. Terando, Butler University Indianapolis  Chuck Williams, Butler University Indianapolis  Discussant: Pete Frischmann |

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| 1.00 pm - 2.00 pm | Lunch Break |
| 2.00 pm - 4.00 pm | Session 2a (Room: Wolfgang-Paul-Saal)  **Tax Accounting and Tax Audits**  Chair: Pete Frischmann  **Using Textual Analysis to Categorize Ambiguous Accrual Reversals: Identifying Under-Accrued Tax Settlements**  Presenter: Kenneth J. Klassen  Authors: Kenneth J. Klassen, University of Waterloo  Andrew M. Bauer, University of Illinois at Urbana Champaign  Discussant: Jennifer Brown  **Mental Accounting in Tax Evasion Decisions - An Experiment on Underreporting and Overdeducting**  Presenter: Martin Fochmann  Authors: Martin Fochmann, University of Cologne  Nadja Wolf, University of Hannover  Discussant: Harald Amberger  **Tax-motivated Conservatism - Evidence from the German Corporate Tax Reform 2008**  Presenter: Christian Laschewski  Authors: Christian Laschewski, University of Muenchen  Katrin Laschewski, University of Muenchen  Discussant: Anna Alexander Vincenzo |
| 2.00 pm - 4.00 pm | Session 2b (Room: Curtius-Saal)  **Transfer Pricing and VAT**  Chair: Martin Thomsen  **Exploring the Characteristics of Transfer Pricing Systems Across Countries**  Presenter: Alex A. T. Rathke  Authors: Alex A. T. Rathke, University of São Paulo  Amaury José Rezende, University of São Paulo  Discussant: Wojciech Stiller  **Do the existence and form of arbitration impact transfer pricing decisions?**  Presenter: Luisa Prolingheuer  Authors: Luisa Prolingheuer, University of Goettingen  Gerri Kimpel, University of Goettingen  Andreas Oestreicher, University of Goettingen  Discussant: Nadine Kalbitz  **Price and Competition Effect of VAT: Evidence from the Bullion Coins Market in Germany**  Presenter: Wojciech Stiller  Authors: Wojciech Stiller, University of Berlin  Discussant: Dave Govvaerts |

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| 4.00 pm - 4.30 pm | Coffee Break |
| 4.30 pm - 6.30 pm | Session 3a (Room: Wolfgang-Paul-Saal)  **Taxes and Firm Structure**  Chair: Adrian Kubata  **When shareholders are also creditors: Tax Avoidance in the presence of dual holders**  Presenter: Petya Platikanova  Authors: Petya Platikanova, ESADE Business School, Barcelona  Kazbi Sooawallla, University of Oxford  Discussant: Shane Heitzmann  **Does International Taxation Affect the Organizational Form Choice of Multinationals?**  Presenter: Harald Amberger  Authors: Harald Amberger, Vienna University  Saskia Kohlhase, Vienna University  Discussant: Alex Rathke  **The impact of thin capitalization rules on subsidiary capital structure: Evidence from Belgium**  Presenter: Dave Goyvaerts  Authors: Dave Goyvaerts, Ghent University  Discussant: Christian Laschewski |
| 4.30 pm - 6.30 pm | Session 3b (Room: Curtius Saal)  **LuxLeaks and Multinationals**  Chair: Jaron Wilde  **Capital Market Reaction to Tax Avoidance: Evidence from LuxLeaks**  Presenter: Birgit Huesecken  Authors: Birgit Huesecken, University of Cologne  Michael Overesch, University of Cologne  Alexander Tassius, University of Cologne  Discussant: Maximilian Todtenhaupt  **Assessing the Benefits and Costs of Tax Haven Rulings – Evidence from the Luxembourg Leaks**  Presenter: Patrick Wittenstein  Authors: Patrick Wittenstein, University of Hamburg  Inga Hardeck, University of Frankfurt  Discussant: Ruth Heilmeier  **Conforming tax planning in multinational and domestic entity subsidiaries**  Presenter: Nadine Kalbitz  Authors: Nadine Kalbitz, Otto-von-Guericke University Magdeburg  Sebastian Eichfelder, Otto-von-Guericke University Magdeburg  Discussant: Luisa Prolingheuer |

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| Tuesday, July 5th 2016  Congress Venue: University Club Bonn, Konviktstraße 9, 53113 Bonn, Germany, Phone: +49-228-72960 | |
| 9.00 am -  10.30 am | Keynote Speech:  **Taxes and Cross-Border M&A**  Alex Edwards, University of Toronto |
| 10.30 am -  11.00 am | Coffee Break |
| 11.00 am -  1.00 pm | Session 4 (Room: Wolfgang-Paul-Saal)  **Tax Policy**  Chair: Shane Heitzman  **Tax Policy Uncertainty and Firm Risk**  Presenter: Jennifer Brown  Authors: Laura Wellmann, Kellogg School of Management  Jennifer Brown, Arizona State University  Lin K.C., Oregon State University  Jared A. Moore, Oregon State University  Discussant: Michael Overesch  **Corporate Taxes and Lobbying: Getting a Seat at the Table**  Presenter: Peter J. Frischmann  Authors: Peter J. Frischmann, Oregon State University  John A. Barrick, Brigham Young University  Discussant: Sebastain Eichfelder  **Regulatory Arbitrage, Taxes, and Firm Risk: The Case of Shado Insurance**  Presenter: Jaron Wilde  Authors: Ryan J. Wilson, University of Oregon  Bradford F. Hepfer, University of Iowa  Jaron H. Wilde, Texas A&M University  Discussant: Robert Gary |
| 1.00 pm -  2.00 pm | Lunch Break |
| 2.00 pm-  4.00 pm | Session 5 (Room: Wolfgang-Paul-Saal)  **Income Shifting**  Chair: Kenneth Klassen  **Corporate Tax Reforms and Tax-motivated Profit Shifting: Evidence from the EU**  Presenter: Anna Alexander Vincenzo  Authors: Anna Alexander Vincenzo, WHU–Otto Beisheim School of Management  Antonio De Vito, WHU–Otto Beisheim School of Management  Martin Jabob, WHU–Otto Beisheim School of Management  Discussant: Patrick Wittenstein  **Corporate Taxes and the Location of U.S. Trademarks**  Presenter: Michael Overesch  Authors: Michael Overersch, University of Cologne  Jost Heckemeyer, University of Hannover  Pia Olligs, University of Cologne  Discussant: Ryan G. Huston  **Don´t be evil - Google´s restructuring - an exemplar of Google´s aggressive federal and state tax avoidance behavior?**  Presenter: Ruth Heilmeier  Authors: Ruth Heilmeier, University of Cologne  Discussant: Petya Platikanova |

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| 4.00 pm -  4.30 pm | Coffee Break |
| 4.30 pm -  5.50 pm | Session 6 (Room: Wolfgang-Paul-Saal)  **Capital Gains Taxes**  Chair: Jennifer Brown  **Capitalization of capital gains taxes: Attention, deadlines and media coverage**  Presenter: Sebastian Eichfelder  Authors: Sebastian Eichfelder, University of Otto-von-Guericke Universität Magdeburg  Mona Lau, University of Berlin  Discussant: Birgit Huesecken  **Taxing Away M&A: The Effect of Corporate Capital Gains Taxes on Acquisition Activity**  Presenter: Maximilian Todtenhaupt  Authors: Maximilian Todtenhaupt, University of Mannheim  Lars P. Feld, University of Freiburg  Martin Ruf, University of Tuebingen  Ulrich Schreiber, University of Mannheim  Johannes Vogel, University of Mannheim  Discussant: Martin Fochmann |
| 5.50 pm -  6.00 pm | Farewell Address: Christoph Watrin |

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| **Time Allocation:**  Presentation: 20 minutes  Discussant: 10 minutes  Joint Discussion: 10 minutes |
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